12/31/90 Trial Balance

Point Foundation					
Working Trial Balance					
Period ended December 31, 1990					
		Prior Period	Prior Period	Unadjusted	
		Balance	Balance	Trial Balance	
Account #	Account Name	12/31/88	12/31/89	12/31/90	
10200	Cash: Westamerica Bank	27,973.41	3,672.66	21,903	
10400	Cash: Wells Fargo	4,079.71	281.88	11,532	
10600	Cash: Petty cash	172.13	55.12	146	
11000	Cash: Working Assets Money Fund	10,230.12	63,039.89	139,802	
11200	Cash: CCS Postal Account	1,449.00	1,114.18	715	
12109	A/R: Distributor WER	39,971.78	40,641.70	43,538	
12110	A/R: Distributor reserve for loss	-9,000.00	-9,000.00	-9,000	
12409	A/R: Mailing List	6,475.76	8,763.14	6,861	
12500	A/R: Miscellaneous	802.22	0.00	0	
12600	A/R: The Well	357.28	3,586.72	3,666	
12700	A/R: Chronicle	2,200.00	4,950.00	2,200	
12800	A/R: Employee Kaiser	133.35	488.93	465	
12900	A/R: Employee	100.00	8,248.64	386	
15409	Inventory WER	1,575.00	1,575.00	1,575	
21001	Fixed Assets: Furniture & Equipment	159,085.00	157,571.03	170,864	
22101	Fixed Assets: Accumulated Depreciation	-110,089.00	-121,400.00	-146,867	
22201	Fixed Assets: Accumulated Amortizatior	-4,432.00	-9,267.00	(?) 0	
26000	Other Assets: Zomeworks	30,000.10	30,000.10	30,000	
26100	Other Assets: Zmwks reserve/loss	-24,800.10	0.00	0	
26200	Other Assets: The Well	9,500.00	9,500.00	9,500	
27000	Other Assets: Deposits	125.00	125.00	125	
27100	Other Assets: Prepaid taxes	1,328.00	825.00	0	
27200	Other Assets: Prepaid Expenses	3,448.35	3,448.35	0	
30200	A/P: Trade	-32,474.87	-39,958.22	-12,732	
30300	A/P: Miscellaneous	0.00	0.00	-29,568	
30600	A/P: The Well	-2,995.81	0.00	0	
30700	A/P: Chronicle	-540.00	-465.00	-445	
32000	Contracts Payable: Short Term Portion	-3,579.98	-4,148.46	-4,807	
32100	Notes Payable	-20,000.00	-20,000.00	0	
33000	SIT Payable	-432.15	-285.56	0	
33100	SDI Payable	-148.27	-88.04	0	
33200	FIT Payable	-1,960.35	-1,400.87	0	
33300	FICA Payable	-2,353.23	-1,871.28	0	
33500	Sales Tax Payable	-167.00	0.00	-249	
34500	Taxes Payable - Other	0.00	0.00	-450	
35500	Subscription Advances: Current	-252,004.00	-536,060.70	-581,275	
36100	Contracts Payable: Long Term Portion	-15,028.63	-10,880.17	-6,073	
36200	Notes Payable: Long Term Portion		0.00	0	
36300	Subscription Advances: Long Term	-146,237.87	0.00	0	

Point Foundation					
Working Trial Balance					
Period ended December 31, 1990					
		Prior Period	Prior Period	Unadjusted	
		Balance	Balance	Trial Balance	
Account #	Account Name	12/31/88	12/31/89	12/31/90	
36400	Restoration Book Advances			-4,521	
42700	Fund Surplus: Beginning	246,136.10	327,237.05	416,938	
43000	Fund Balance Increase (Decrease)				
		-81,100.95	-89,700.91	64,228.23	
50200	Sales: WER Subscriptions	-372,996.93	-454,287.20	-491,929	1.00
50400	Sales: Back Issues	-3,541.31	-7,916.82	-13,492	1.00
50600	Sales: Mailing List	-16,293.11	-19,073.33	-24,851	6.00
50800	Sales: Direct Distribution	-68,998.48	-80,750.05	-89,771	1.00
51000	Sales: Warner	-56,684.94	-59,227.42	-87,993	1.00
51200	Sales: Other Products	0.00	0.00	-2,859	2.00
52015	Sales: EWEC	-12,175.47	-6,841.06	-5,088	2.00
52016	Sales: WESC	-427.00	-43.00	-43	2.00
52017	Sales: Best of CQ	-1,251.00	-1,614.00	-1,429	2.00
52018	Sales: Media Lab	-352.00	-300.00	0	2.00
52019	Sales: Signal	-8,374.51	-13,252.01	-5,123	2.00
52020	Sales: Fringes	-147.00	-5,408.54	-3,236	2.00
52021	Sales: CD-ROM	-380.00	-2,773.00	-521	2.00
52040	Sales: Ecolog			-15,051	2.00
53020	Royalties: Signal	-40,000.00	0.00	0	2.00
53025	Royalties: Fringes	-40,000.00	0.00	0	2.00
53030	Royalties: CD-ROM	-87,500.00	-10,000.00	0	2.00
53040	Royalties: Ecolog			-45,000	2.00
53800	Gain on Investment	0.00	-24,800.10	0	7.00
54020	Signal Production	-25,000.00	0.00	0	2.00
54025	Fringes Production	-25,000.00	0.00	0	2.00
54030	CD-ROM Production	-12,500.00	0.00	0	2.00
54040	Ecolog Production			-25,000	2.00
54050	Restoration Book Production			-312	2.00
54899	Change in Subscription Liability	20,669.05	137,818.83	45,214	1.00
55200	Chronicle Income	-28,600.00	-28,600.00	-28,050	3.00
55400	Unclassifieds	-4,493.50	-4,928.00	-7,991	1.00
55600	Royalties: Miscellaneous	-2,371.11	-2,788.24	-2,038	2.00
55700	WELL projects			-401	7.00
55800	Apple Income	-50,000.00	0.00	0	
55935	GBN Production Income	0.00	-24,193.30	0	
56000	Contributions	-12,736.49	-25,841.18	-22,402	5.00
56001	Contributions: Restoration	0.00	-3,510.00	0	5.00
56002	Contributions: Whole Earth Institute	0.00	-15,727.00	-50,267	4.00
56003	WEI Cyberthon			-96,865	4.00

Point Foundation					
Working Trial Balance					
Period ended December 31, 1990					
		Prior Period	Prior Period	Unadjusted	
		Balance	Balance	Trial Balance	
Account #	Account Name	12/31/88	12/31/89	12/31/90	
56200	Interest Income	-4,332.43	-3,898.57	-5,893	7.00
56400	Sale of Assets	972.00	-25.00	-1,000	7.00
58000	Miscellaneous Income	-349.25	-2,743.80	-3,607	7.00
59000	Grants Income	-19,750.00	-15,100.00	-15,575	5.00
60101	Salaries: Circulation	45,087.74	45,909.08	32,550	1.10
60102	OPS: Circulation	0.00	516.00	0	1.10
60200	Sub Fulfillment	36,137.23	36,237.72	29,800	1.10
60201	Subscription Premium Offers		25,075.72	1,587	1.10
60202	MacSub Fulfillment			727	1.10
60203	MacSub Fulfillment	4,387.90	154.00	100	1.10
60204	Salaries: MacSub Fulfillment	24,840.96	27,994.92	22,278	1.10
60303	Subscription Promotion	15,973.05	3,926.90	19,032	1.10
60304	Subscription Promotion: Renewals	17,723.45	10,175.21	20,214	1.10
60305	Subscription Promotion: Direct Mail	2,345.47	2,166.00	0	1.10
60306	Subscription Promotion: Inserts	10,854.72	11,420.29	11,023	1.10
60307	Subscription Promotion: Billing	2,790.54	0.00	2,153	1.10
60400	Credit Card Discount	1,692.42	2,964.54	3,795	1.10
60500	Direct Distributor	5,937.98	5,887.27	8,437	1.10
60600	Warner (National Newstand)	10,510.72	11,601.04	11,237	1.10
60700	Printing Magazine	90,885.32	94,884.08	95,598	1.10
60800	Mailing List Fulfillment	2,724.67	2,553.78	3,164	6.10
60900	Buy miscellaneous resale products			2,296	2.10
62001	Salaries: Editorial	50,321.12	57,115.28	57,824	1.10
62002	OPS: Editorial	400.00	5,000.00	20,176	1.10
62100	Writers/Contributors	31,190.00	31,565.00	30,919	1.10
62200	Miscellaneous Editorial Expenses	2,449.63	9,613.28	4,826	1.10
62300	Computer Networks	176.17	0.00	0	
62400	Pre-Press	17,426.64	19,384.75	17,314	1.10
63001	Salaries: Research	18,853.75	18,386.50	14,359	1.10
63002	OPS: Research	285.63	0.00	0	1.10
63100	Research Expense	1,858.12	5,148.62	2,214	1.10
64001	Salaries: Production	51,032.21	53,010.00	56,349	1.10
64002	OPS: Production	38.30	0.00	288	1.10
64100	Outside Production Work	3,805.27	5,027.09	6,150	1.10
64200	Production Supplies	4,073.95	2,082.04	2,684	1.10
65010	Salaries: Apple Project	20,035.96	0.00	0	
65012	OPS: Apple	1,232.00	0.00	0	
65013	Apple Project Expenses	1,512.25	0.00	0	
65121	Salaries: Signal	34,877.19	0.00	0	
65122	OPS: Signal	6,673.25	420.00	0	

includes 1CK + 12K ?

HCR = 13K who = 7K?

Point Foundation					
Working Trial Balance					
Period ended December 31, 1990					
		Prior Period	Prior Period	Unadjusted	
		Balance	Balance	Trial Balance	
Account #	Account Name	12/31/88	12/31/89	12/31/90	
65123	Signal Expenses	14,703.12	0.00	0	
65227	OPS: Fringes	48,000.00	0.00	0	
65228	Fringes Expenses	6,533.12	0.00	0	
65331	Salaries: CD-ROM	97,390.29	359.00	0	
65332	OPS: CD-ROM	2,912.00	425.00	0	
65333	CD-ROM Expenses	19,857.39	86.28	0	
65436	Salaries: GBN Project	294.00	6,810.00	0	
65437	OPS: GBN Project	0.00	0.00	0	
65438	GBN Expenses	81.01	3,124.99	0	
65542	Ecolog: OPS			48,750	2.10
65543	Ecolog: expenses			8,172	2.10
	Restoration book: salaries			312	2.10
66015	Purchases: EWEC	4,590.80	4,089.75	0	2.10
66016	Purchases: WESC	160.00	0.00	0	2.10
66017	Purchases: Best of CQ	0.00	203.76	244	2.10
66019	Purchases: Signal	4,545.51	8,244.32	2,384	2.10
66028	Purchases: Fringes	0.00	5,925.28	2,138	2.10
66033	Purchases: CD-ROM	0.00	1,830.06	207	2.10
66040	Purchases: Ecolog			8,212	2.10
66515	EWEC Fulfillment	1,257.96	955.72	1,197	2.10
66519	Miscellaneous Fulfillment	0.00	171.31	391	2.10
66523	Signal Fulfillment	443.24	1,098.84	1,143	2.10
66528	Fringes Fulfillment	0.00	459.94	1,041	2.10
66533	CD-ROM Fulfillment	0.00	134.88	44	2.10
66538	Ecolog Fulfillment			1,629	2.10
66600	Book promo: salaries			456	2.10
66601	Book Promo: expenses			99	2.10
67000	Chronicle: salaries	22,951.83	21,531.09	18,470	3.10
67500	Chronicle: contributors			5,936	3.10
70101	Salaries: Office	31,813.28	30,028.08	36,221	8.00
70102	OPS: Office	0.00	0.00	0	
70201	Salaries: Administration	12,940.39	16,051.54	24,749	8.00
70203	Administration Expenses (Pre-project)	765.00	4,713.00	2,346	8.00
70300	Executive Director: salaries	45,000	51,000	$4,000 20,517	8.00
71003	Insurance: Worker's Compensation	2,694.26	5,158.08	3,460	below
71004	Insurance: Other	1,714.84	2,185.60	1,942	15.00
71100	Vacation Expense	10,660.00	8,064.00	6,236	below
71200	Kaiser Health Plan	3,237.27	3,828.44	5,111	below
71400	Taxes: Other	1,497.92	2,543.28	3,351	15.00
71600	Taxes: Payroll	24,888.97	25,058.60	28,584	below

-33,000

Point Foundation					
Working Trial Balance					
Period ended December 31, 1990					
		Prior Period	Prior Period	Unadjusted	
		Balance	Balance	Trial Balance	
Account #	Account Name	12/31/88	12/31/89	12/31/90	
71700	Salary - Bonus	0.00	1,700.00	0	below
72000	Office/Computer Supplies	5,779.65	3,445.95	10,204	13.00
72200	Equipment Rent/Maintenance/Supplies	6,889.53	7,972.18	4,655	12.00
72700	Depreciation	15,104.00	13,106.00	11,366	10.00
72800	Amortization	4,432.00	4,835.00	4,834	10.00
73000	Telephone	8,576.06	6,280.74	6,777	11.00
73200	Postage	11,244.47	10,210.03	8,212	13.00
73300	Fax fees			371	13.00
73403	Container Rent	2,410.00	2,510.00	2,610	9.00
73404	Building Rent	35,248.00	36,523.06	37,182	9.00
73405	Maintenance	1,096.61	1,413.54	1,963	12.00
73600	Utilities	5,218.31	3,978.47	3,251	11.00
74001	WEI: Fundraising Salaries	0.00	18.00	0	4.10
74002	WEI: Fundraising OPS	0.00	10,894.00	14,000	4.10
74003	WEI: Fundraising Expenses	0.00	4,807.13	3,570	4.10
74004	WEI: Cyberthon OPS			14,500	4.10
74005	WEI: Cyberthon expenses			71,764	4.10
74006	WEI: Cyberthon salaries			3,022	4.10
74007	WEI: MFC Library salaries			3,302	4.10
74008	WEI: MFC Library OPS			125	4.10
74009	WEI: MFC Library expenses			230	4.10
74010	WEI: Environmental salaries			54	4.10
74011	WEI: Environmental OPS			0	4.10
74012	WEI: Environmental expenses			31	4.10
75000	Legal/Professional/Copyright	3,887.00	4,433.00	1,323	17.00
75400	Interest & Penalties	2,782.79	2,522.98	2,075	16.00
75600	Bank Service Fees	1,346.60	554.20	586	16.00
76000	Misc Pub/Admin expenses	0.00	0.00	3,664	17.00
78000	Miscellaneous Expense	1,483.60	1,320.93	1,236	17.00
78400	Well Repay Expenses	-3,600.00	-7,376.46	0	17.00
78500	Bad Debt	0.00	0.00	0	17.00
86500	Grants Expense (Paid) Hackers.	19,750.00	15,075.00	15,000	14.00
		81,100.95	89,700.91	-64,228.33	
	1990 salary related costs allocation:	Salary amoun	Allocation		
	Whole Earth Review	183,330.00	27,170.23	27,170	1.10
	Books	768.00	113.82	114	2.10
	Chronicle	18,470.00	2,737.33	2,737	3.10

Point Foundation					
Working Trial Balance					
Period ended December 31, 1990					
		Prior Period	Prior Period	Unadjusted	
		Balance	Balance	Trial Balance	
Account #	Account Name	12/31/88	12/31/89	12/31/90	
	Whole Earth Institute	6,378.00	945.24	945	4.10
	General & Administrative	83,833.00	12,424.38	12,424	8.10
	Total	292,779.00	43,391.00		
	Costs to be allocated:	Amount			
	Worker's compensation insurance	3,460.00			
	Vacation expense 1 bonus	6,236.00			
	Kaiser health plan	5,111.00			
	Payroll taxes	28,584.00			
	Total	43,391.00			